

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO**

**IN RE:  
GUI-MER-FE, INC**

**DEBTOR**

**CASE NO. 21-01659 ESL  
CHAPTER 11  
Sub-Chapter V**

**APPLICATION FOR COMPENSATION OF ACCOUNTANT**

**TO THE HONORABLE COURT:**

**COMES NOW** Luis Cruz López, CPA .( Applicant herein), through the undersigned attorney for the debtor Gui-Mer-Fe, Inc. (Debtor herein), and respectfully submits as follows:

1. Applicant has performed accounting services for the Debtor from June 1, 2021 through August 25, 2021, as stated in the attached detailed statement.
2. To the best of Applicant's and the undersigned's knowledge, information and belief formed after reasonable inquiry, the compensation and reimbursement of expenses sought by Applicant conforms with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the United States Trustee Guidelines, and the Local Rules of Bankruptcy Procedure.
3. The compensation and reimbursement of expenses requested are billed at rates no less favorable to the Debtor/estate than those generally and customarily employed by the Applicant and other professionals in the same line of work.
4. This is Applicant's first application for compensation.
5. Applicant and Debtor have read the application.
6. A retainer of \$4,500.00 was received by Applicant upon its retention as disclosed in the Application for Employment of Accountant filed by Debtor on June 10, 2021 (d.e. 13).
7. By order dated June 28, 2021, the Honorable Court approved Applicant's employment (d.e.27).

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**WHEREFORE**, Applicant, Luis Cruz López, respectfully requests that the fees requested herein as per the attached detailed Invoice of professional services rendered, which total \$8,685.00 minus the retainer paid upon employment in the amount of \$4,500.00, thus resulting a pending balance of \$4,185.00, be allowed as an administrative expense to be paid by Debtor upon approval by the Honorable Court.

**NOTICE TO CREDITORS AND PARTIES IN INTEREST**

**Within twenty one (21) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if your were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (I) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.**

**CERTIFICATE OF SERVICE:** I hereby certify that on September 8, 2021 I electronically filed the foregoing with the Clerk of the Court using the CM/ECF System which will send notification of such filing to all registered parties as follows:

CARLOS INFANTE

On behalf of creditor The Special Claims Committee of the Financial Oversight and Management Board for Puerto Rico Acting By and Through its Members  
[cinfante@estrellallc.com](mailto:cinfante@estrellallc.com); [cinfante@ecf.courtfrive.com](mailto:cinfante@ecf.courtfrive.com)

DIANA TORRES CANCEL

[dtorres.trustee.subchapter.5@gmail.com](mailto:dtorres.trustee.subchapter.5@gmail.com)

MADELINE SOTO PACHECO

[madelinesotopacheco@gmail.com](mailto:madelinesotopacheco@gmail.com); [lubeyso@gmail.com](mailto:lubeyso@gmail.com);  
[lubeysoii@gmail.com](mailto:lubeysoii@gmail.com); [lys.cmevf.bk@gmail.com](mailto:lys.cmevf.bk@gmail.com)

MONSITA LECAROZ ARRIBAS

[ustpregion21.hr.ecf@usdoj.gov](mailto:ustpregion21.hr.ecf@usdoj.gov)

US TRUSTEE

[ustpregion2.hr.ecf@usdoj.gov](mailto:ustpregion2.hr.ecf@usdoj.gov)

In Re: GUI-MER-FE, Inc.

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I further certify that a copy of the document referred to above, has been additionally remitted to the following creditors and parties in interest to the following electronic addresses:

Municipal Revenue Collection Office (C.R.I.M.): Carmen Priscilla Figueroa, Esq.; [cfigueroa@crimpr.net](mailto:cfigueroa@crimpr.net)

PR Department of the Treasury: Migda L. Rodríguez Collazo, Esq.; [mlrcbankruptcy@gmail.com](mailto:mlrcbankruptcy@gmail.com), [bankruptcy@hacienda.pr.gov](mailto:bankruptcy@hacienda.pr.gov)

Financial Oversight and Management Board Of PR: Herman D. Bauer Alvarez, Esq.; [hermann.bauer@oneillborges.com](mailto:hermann.bauer@oneillborges.com)

Financial Oversight and Management Board Of PR: Martin J. Bienenstock, Esq.; [mbienenstock@proskauer.com](mailto:mbienenstock@proskauer.com)

PR Department of Justice: Migda L. Rodríguez Collazo, Esq.; [migrodriguez@justicia.pr.gov](mailto:migrodriguez@justicia.pr.gov)

First Bank Puerto Rico: Maria Mercedes Benabe, Esq.; [maria.benabe@firstbankbr.com](mailto:maria.benabe@firstbankbr.com)

The Commonwealth of Puerto Rico: Sunny P. Beville, Esq.; [sbeville@brownrudnick.com](mailto:sbeville@brownrudnick.com)

AA General contractor Corp.: Martini, Hughes & Grossman; [james@mhg.bz](mailto:james@mhg.bz)

Casillas Santiago & Torres, LLC, as counsel to the Official Committee of Unsecured Creditors: [jcasillas@cstlawpr.com](mailto:jcasillas@cstlawpr.com)

Diana Torres Cancel, Sub- Chapter V Trustee: [d.torres.trustee.subchapter.5@gmail.com](mailto:d.torres.trustee.subchapter.5@gmail.com)

and that I have otherwise served these documents to the following parties by prepaid first class U.S. Postal Service:

Internal Revenue Service  
Centralized Insolvency Operations  
PO Box 7346  
Philadelphia, PA 19101-7346

Darlene N. Arroyo Feliciano  
Ext. Guaydia  
Calle Pedro Alvarado 21  
Guayanilla PR 00656

Dept. Of Education  
PO BOX 190759  
San Juan PR 00919-0759

Department of the Treasury  
Bankruptcy Section 424-B  
PO Box 9024140  
San Juan, PR 00902-4140

Small Business Administration  
1545 Hawkins Blvd.  
Suite 202  
El Paso, TX 79925-2654

Small Business Administration  
10737 Gateway West  
Suite 320  
El Paso TX 79935-4910

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Application for Compensation of Accountant

PR Dpt. of Labor  
PO BOX 191020  
San Juan PR 00919-1020

Stephen J. Muldrow, AUSA  
Torre Chardón 1201  
350 Chardón S.  
San Juan PR 00918-2124

United States Trustee's Office  
Edificio Ochoa  
500 Tanca Street Suite 301  
San Juan PR 00901-19922

Jaime El Kouri  
Jacob Jarvis Federal Bldg.  
26 Federal Plaza Room 2-128  
New York, NY 10279-2004

The Special Claims Committee of  
the Financial Oversight and  
Management Board for Puerto Rico  
Estrella LLC  
PO BOX 9023596  
San Juan PR 00902-3596

Respectfully submitted in San Juan, Puerto Rico, this September 8, 2021.

/s/ ***Madeline Soto Pacheco***  
MADELINE SOTO PACHECO, ESQ.  
USDC 207910  
LUBE & SOTO LAW OFFICES  
Attorney for Debtor: Gui-Mer-Fe, Inc.  
1130 F.D. Roosevelt Ave.  
San Juan Puerto Rico, 00920-2906  
TEL.:San Juan 787-722-0909  
Tel Ponce 787-841-1704  
E-MAIL: [madelinesotopacheco@gmail.com](mailto:madelinesotopacheco@gmail.com)

# CPA LUIS CRUZ LOPEZ

Certified Public Accountant

"Integrity and Excellence"

08/16/2021

GUI-MER-FE INC.  
PMB 376 Suite 112  
100 Grand Paseo BLVD  
San Juan PR 00926-5902

Invoice No. **Ser-3752**  
Project/Case: **Case: 21-01659 ELS**

Total hours: **57.9**

## INVOICE

Date	Professional services rendered:	Time Incurred	Rate	Amount
06/01/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.1	150.00	15.00
06/02/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.6	150.00	90.00
06/07/2021	Initial client interview.	0.9	150.00	135.00
06/07/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.3	150.00	45.00
06/10/2021	Prepare documentation for Initial Debtor Interview (IDI), that include Balance sheet, Profit and loss and Projected Cash Flow.	4.3	150.00	645.00
06/10/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.9	150.00	135.00
06/15/2021	Prepare documents for the Initial Debtor Interview IDI.	1.3	150.00	195.00
06/16/2021	Prepare amended IDI documents, to include checks register up to May 27, 2021	1.9	150.00	285.00
06/17/2021	Phone conversation with Attny Madeline Soto regarding amended Sofa and IDI documents	0.9	150.00	135.00
06/18/2021	Review documentation for the Initial Debtor Interview and IDI meeting. Phone conversation with Attny Madeline Soto regarding amended documents to be file.	4.6	150.00	690.00

## BALANCE DUE

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Date	Professional services rendered:	Time Incurred	Rate	Amount
06/18/2021	Phone conversations with Attny. Madeline Soto regarding case information.	0.8	150.00	120.00
06/22/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.3	150.00	45.00
06/23/2021	Analysis of accounting records for the period from December to May 2021, and to be able to submit answers to questions raised in the IDI	2.9	150.00	435.00
07/01/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.3	150.00	45.00
07/02/2021	Preparation and 341 meeting	1.6	150.00	240.00
07/12/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.5	150.00	75.00
07/23/2021	Phone conversation with Attny. Madeline Soto regarding case information.	0.4	150.00	60.00
07/26/2021	Prepare customized template for Bankruptcy Operating Reports (MOR)	1.1	150.00	165.00
07/26/2021	Setup QuickBooks data files	1.3	150.00	195.00
07/27/2021	Prepare Bankruptcy Operating Report (MOR) (checks, deposits register and bank reconciliation for the month of May 2021.	4.9	150.00	735.00

## BALANCE DUE

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Date	Professional services rendered:	Time Incurred	Rate	Amount
07/27/2021	Prepare Bankruptcy Operating Report (MOR) (checks, deposits register and bank reconciliation for the month of June 2021.	4.2	150.00	630.00
08/12/2021	Phone conversation with Attny. Madeline Soto regarding case information and the preparation of plan attachments.	0.6	150.00	90.00
08/16/2021	Prepare attachments template for plan; Projected Financial Statements, payment table, Liquidation analysis and summary of post-petition operating report.(D)	4.5	150.00	675.00
08/23/2021	Prepare Attachments for plan; Projected Financial Statements, payment table, Liquidation analysis and summary of post-petition operating report.(D)	7.6	150.00	1,140.00
08/23/2021	Phone conversation with Attny. Madeline Soto regarding case information and the preparation of plan attachments.	0.9	150.00	135.00
08/24/2021	Prepare Bankruptcy Operating Report (MOR) (checks, deposits register and bank reconciliation for the month of July 2021.	3.8	150.00	570.00

## BALANCE DUE

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08/16/2021

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Date	Professional services rendered:	Time Incurred	Rate	Amount
08/25/2021	Corrections to Attachments for plan; Projected Financial Statements, payment table, Liquidation analysis and summary of post-petition operating report.(F)	5.8	150.00	870.00
08/25/2021	Phone conversation with Attny. Madeline Soto regarding case information and the preparation of plan attachments.	0.6	150.00	90.00
	Sub-total			8,685.00
	Retained or advance deposit			-4,500.00
				-4,500.00

**BALANCE DUE**

**\$4,185.00**